

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant:	K. R. Udayakumar et al.	Docket No.:	TI-35507
Serial No.:	10/721,932	Art Unit:	1765
Filing Date:	11/25/2003	Examiner:	Vinh, Lan
Customer No.:	23494	Conf. No.:	8320
Title: A Method for Etching a Substrate and a Device Formed Using the Method			

**RESPONSE UNDER 37 CFR 1.111**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

The following remarks are offered in response to the Examiner's Office Action dated November 24, 2006. They are respectfully submitted as a full and complete response to that Action.

**REMARKS**

Reconsideration of the above-referenced application in view of the following remarks is respectfully requested.

Claims 1-5, 7-15, and 17-21 are pending in this case.

The Examiner rejected claims 1-4, 8-10 under 35 U.S.C. § 103(a) as being unpatentable over Yang et al. (U.S. Patent 6,162,583) in view of Kim et al. (U.S. Patent 6,500,763) and further in view of Kim et al. (U.S. Patent 6,686,293).